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BIO LIFE NEUTRACEUTICALS SDN BHD

ESG & Sustainability Report

BIO LIFE NEUTRACEUTICALS SDN BHD

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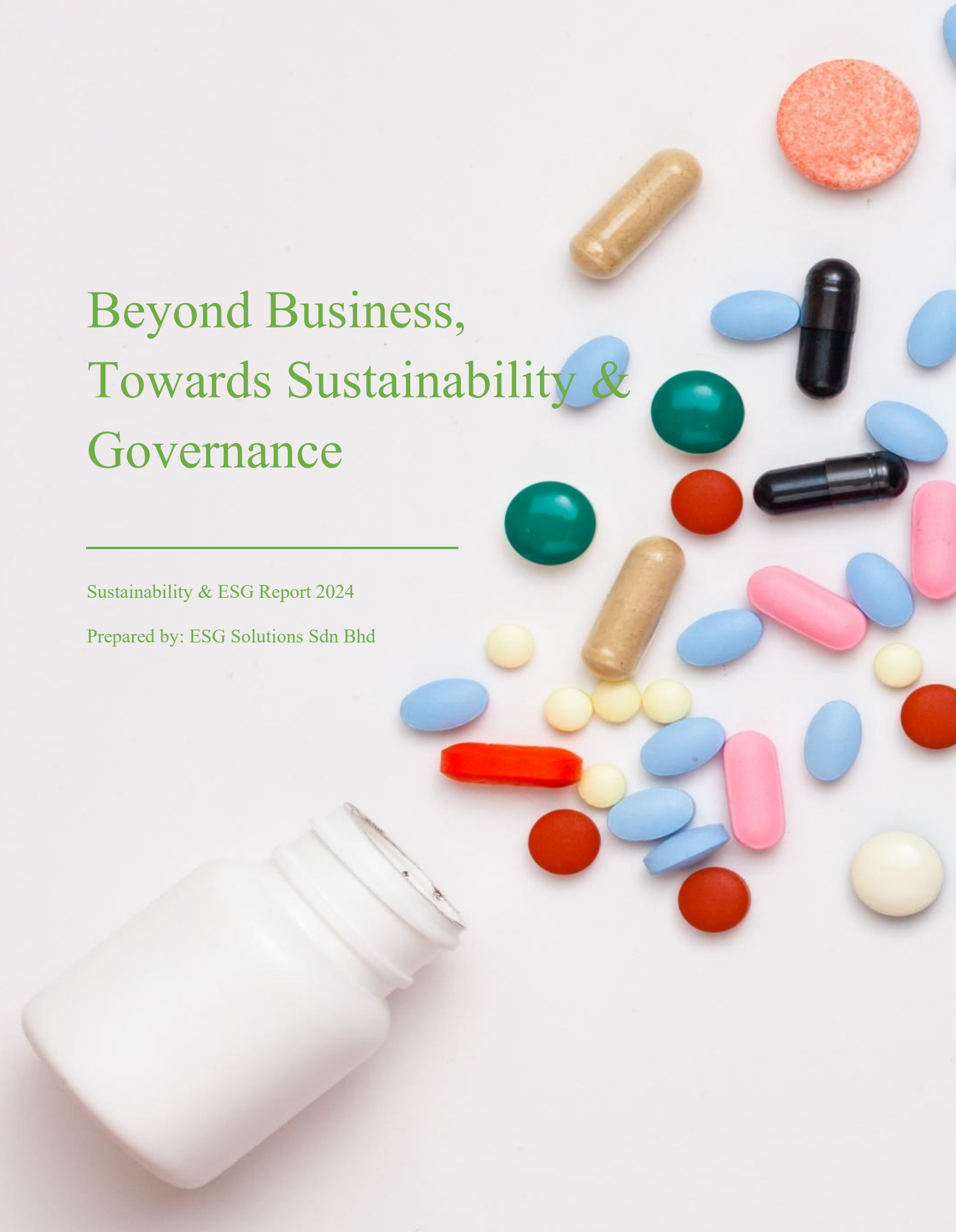
Beyond Business, Towards Sustainability & Governance

Sustainability & ESG Report 2024

Prepared by: ESG Solutions Sdn Bhd



ORGANIZATIONAL DETAILS

Overview

Bio Life Neutraceuticals Sdn Bhd (Bio Life Neutraceuticals) is a leading Malaysian manufacturer specializing in health and beauty care products, committed to advancing wellness and sustainability in the global nutraceuticals sector. Established in 2009 and headquartered in Semenyih, Selangor, Bio Life operates under Bio Life Holdings Berhad, encompassing subsidiaries across Malaysia and Indonesia.

Vision

To be a globally recognized leader in sustainable nutraceutical manufacturing, pioneering innovative health solutions while reducing environmental impact.

Mission & Sustainability Commitment Mission

To enhance global access to safe, effective, and affordable nutraceutical solutions, fostering better health and well-being for all.

Comprehensive Services & Value Chain

Bio Life provides a one-stop service from raw material sourcing to finished product packaging, optimizing efficiency and sustainability across the value chain:

- Manufacturing Solutions: Offering compounding, blending, and product formulation tailored to market trends and consumer demand.
- Raw Material Procurement: Sourcing high-quality and innovative ingredients, ensuring sustainability and ethical compliance.
- Regulatory & Certification Support: Assisting in product registration, labeling approvals, and regulatory compliance under the Ministry of Health Malaysia (MOH), GMP (Good Manufacturing Practices), and Jakim Halal certification.
- Packaging & Product Design: Providing customized packaging solutions that align with eco-friendly principles, reducing plastic waste and promoting recyclability.
- Technical & Marketing Support: Equipping clients with the necessary product information, branding strategies, and market insights to drive commercial success.

ABOUT THIS SUSTAINABILITY AND ESG REPORT

This Sustainability and ESG Report ("the Report") provides a comprehensive overview of Bio Life Neutraceuticals Sdn Bhd's sustainability performance, focusing on key Economic, Environmental, Social, and Governance (EESG) aspects. It presents an updated assessment of our sustainability and governance initiatives for the financial year, highlighting the risks, opportunities, and forward-looking action plans that drive our long-term strategy.

For a holistic understanding of how we integrate financial and non-financial performance with our sustainability objectives, this Report should be read alongside our 2024 Annual Report. Our integrated approach underscores our commitment to balanced, sustainable growth for the company.

We appreciate the opportunity to share our sustainability and governance commitments, as well as the progress we have made in creating long-term value for our stakeholders through this Report.

Reporting Period, Scope and Boundary

This Sustainability and ESG Report covers the reporting period from 1 January 2024 to 31 December 2024 (FY2024) and marks the first year of reporting for Bio Life Neutraceuticals Sdn Bhd. The report will be published annually, aligning with the company's fiscal year.

This inaugural report reaffirms our commitment to transparency and responsible governance across economic, environmental, social, and governance dimensions. It provides a detailed overview of our sustainability and governance performance, addressing six (6) material topics aligned with the company's overall sustainability approach.

The sustainability data presented is consistent with the company's Annual Report, ensuring a cohesive and unified reporting approach. By integrating data across all operations, we offer an accurate and balanced representation of our sustainability performance. This reinforces our commitment to providing stakeholders with a clear, comprehensive view of our sustainability initiatives and ongoing progress.

All references to "Company," "Organisation," or Bio Life Neutraceuticals" in this Report refer to Bio Life Neutraceuticals Sdn Bhd. References to "we," "us," "our," and "ourselves" pertain to the Company, except where the context otherwise specifies.

Reporting Standards, Frameworks and Guidelines

This Sustainability and ESG Report has been prepared with reference to the 2021 Global Reporting Initiative (GRI) Standards and incorporates insights from the B Impact Assessment (BIA), developed by B Lab. The BIA Framework is a globally recognized impact measurement tool that evaluates a company's performance across five key impact areas:

- Governance: Ethical business conduct, transparency, and stakeholder engagement.
- Workers: Employee well-being, compensation, and workplace practices.
- Community: Supplier diversity, local community engagement, and social impact.
- Environment: Carbon footprint, energy efficiency, and sustainability initiatives.
- Customers: Product responsibility, customer satisfaction, and business ethics.

The BIA assessment serves as a quantitative benchmarking tool to measure social and environmental performance, aligning with internationally recognized ESG principles. Our ESG strategy is guided by insights from our B Impact Score, enabling us to identify key risks, improvement areas, and impact-driven opportunities.

Through this reporting approach, we aim to enhance transparency, accountability, and continuous improvement in our sustainability performance.

Assurance Statement

This Statement has not been subjected to an assurance process. Our current focus and commitment are to ensure its data collection and processes are continually being improved and as we progressively mature in our sustainability journey, we will also work towards strengthening the credibility of our reporting.

Feedback

We value and appreciate all feedback that helps us enhance the relevance of our Reports to better meet the needs of our stakeholders. For any questions related to our sustainability initiatives or reporting, or if you have any queries, suggestions, comments, or feedback, please feel free to reach out to us at info@Bio Life Neutraceuticalsgroup.com.

MD / CEO's STATEMENT

OUR COMMITMENT TO SUSTAINABLE DEVELOPMENT

“Dear Valued Stakeholders,

At Bio Life Neutraceuticals Sdn. Bhd., we firmly believe that sustainable development and economic growth are not mutually exclusive, but rather complementary forces that drive long-term resilience and business success. As a responsible corporate leader in the nutraceuticals industry, we are committed to creating shared value by integrating economic prosperity, environmental stewardship, and social responsibility into our business strategy.

FY2024 marks a defining moment as we reinforce our commitment to sustainability and responsible governance through our inaugural Sustainability and ESG Report. This report reflects our dedication to enhancing transparency, strengthening accountability, and embedding sustainability into every aspect of our operations.

A Balanced Approach to Economic & Sustainable Development

We strive to drive economic growth while advancing sustainability goals by focusing on four key pillars: economic resilience, climate action, social responsibility, and effective governance.

Embracing Our Sustainability Journey Together

Sustainability is more than a destination—it is a continuous journey of learning, innovation, and collective progress. At Bio Life Neutraceuticals Sdn. Bhd., we embrace sustainability as a dynamic, evolving commitment shaped by global challenges, market shifts, and regulatory advancements. True sustainability is a shared responsibility. It demands collaboration across industries, communities, and generations to build a future that is resilient, inclusive, and regenerative. Together, we can transform challenges into opportunities and shape a world where business and sustainability thrive in harmony. Our journey is just beginning, and we invite you to be part of it. ”

Dato' Kenny You

MD/CEO of Bio Life Neutraceuticals Sdn. Bhd.

GOVERNANCE

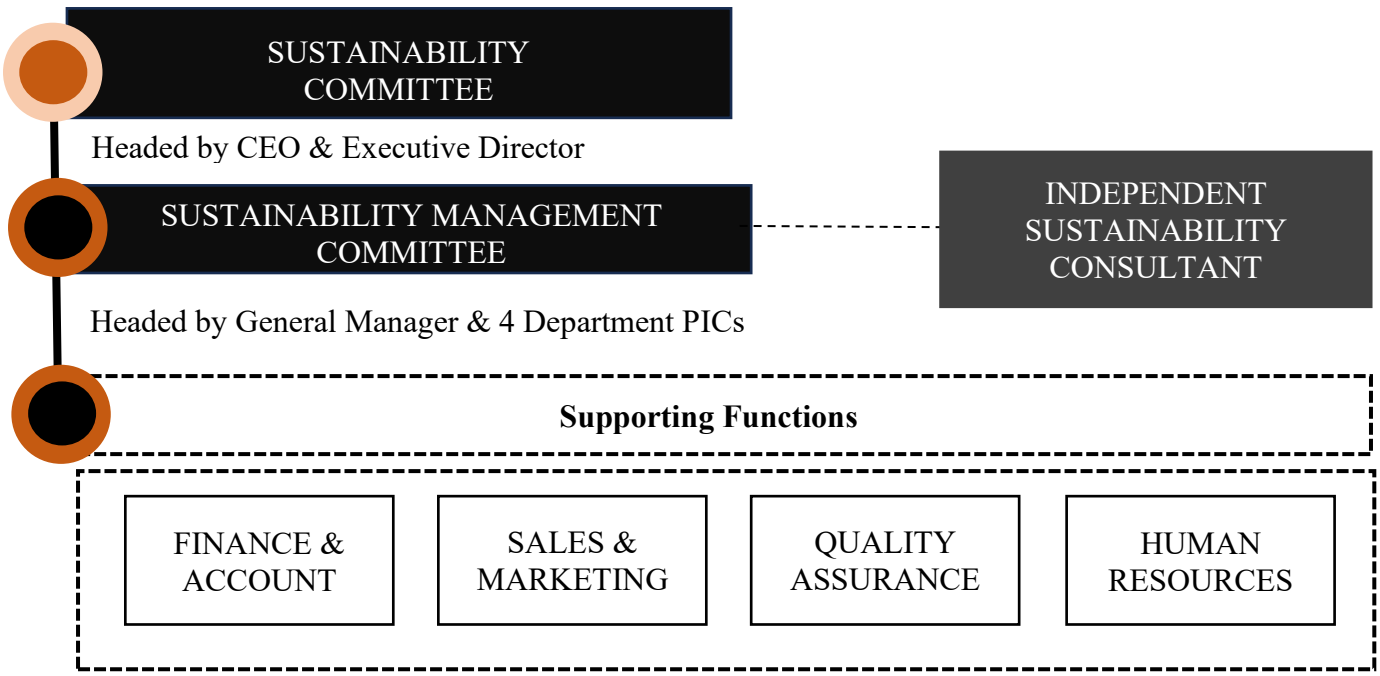
Sustainability Governance Structure and Approach

At Bio Life Neutraceuticals Sdn Bhd, we recognize that effective Sustainability Governance is crucial in guiding our sustainability journey. As we take our initial steps in 2024 to integrate sustainability into business operations, we have established a Sustainability Governance Structure to oversee and drive the incorporation of sustainability into our corporate strategy.

The Sustainability Committee (SC) and the Sustainability Management Committee (SMC) play a pivotal role in overseeing, guiding, and driving the integration of Environmental, Social, and Governance (ESG) principles within Bio Life Neutraceuticals Sdn Bhd.

Together, these committees ensure that sustainability is strategically embedded into the company's business operations, risk management framework, and corporate decision-making. By incorporating key members from various business functions, the SMC fosters a collaborative and cross-functional approach to sustainability governance, ensuring that ESG considerations are effectively managed across the organization.

The Sustainability Governance Structure is outlined as follows:



Sustainability Governance Structure	Designation/Entity	Role in Sustainability Management
Sustainability Committee (SC)	Managing Director & CEO	Provides strategic leadership, ensuring sustainability is embedded into business strategy and long-term planning. Approves any EESG-related policies and initiatives.
	Executive Director	
Sustainability Management Committee (SMC)	General Manager	Ensures operational sustainability by integrating objectives into business activities and driving organization-wide adoption.
	Sales & Marketing Manager	Develops and promotes sustainability-driven product positioning, ethical marketing strategies, and customer engagement in ESG initiatives.
	Quality Assurance Manager	Oversees sustainability in product quality management, ensuring environmental compliance, safety, and quality control.
	HR Senior	Manages human capital sustainability, employee well-being, ethical labor practices, and ESG reporting for HR policies.
	Account Executive	Ensures financial reporting aligns with sustainability disclosures and EESG-related financial risks are managed effectively.
Independent Sustainability Consultant	ESG Solutions Sdn Bhd	Provides external advisory on EESG frameworks, regulatory compliance, and sustainability impact assessment. Supports EESG strategy development and implementation.
Supporting Functions	Finance & Account Department	Assesses financial implications of sustainability initiatives, manages sustainability-linked investments, and ensures responsible financial practices.
	Sales & Marketing Department	Aligns sustainability commitments with market trends, and customer expectations for sustainable products and services.
	Quality Assurance Department	Monitors and improves environmental footprint of products and services, ensuring compliance with sustainability standards and certifications.
	Human Resources Department	Embeds corporate sustainability culture through employee engagement, diversity and inclusion, and sustainability training programs.

As we move forward, we are committed to gradually refining and strengthening our governance structure, ensuring that sustainability becomes a core aspect of our corporate strategy. Recognizing that this is an ongoing process, we will continue to assess and enhance our approach to meet evolving sustainability expectations

Materiality Assessment Approach

In FY2024, Bio Life Neutraceuticals Sdn Bhd conducted a comprehensive materiality assessment with the support of an independent external consultant. This assessment was designed to deepen our

understanding of stakeholder concerns, sustainability priorities, and emerging EESG risks and opportunities, ensuring that our business strategy remains responsive to evolving expectations and industry best practices.

The findings from this assessment serve as a strategic foundation for shaping our sustainability initiatives, defining measurable goals, and strengthening our long-term commitments across EESG dimensions. By aligning our material sustainability matters with our corporate strategy, we aim to drive meaningful impact, enhance stakeholder engagement, and reinforce our accountability in EESG performance.

STEP 1 IDENTIFICATION

The first phase of the materiality assessment focused on identifying key sustainability topics relevant to Bio Life Neutraceuticals Sdn Bhd's operations, ensuring alignment with global ESG standards and stakeholder expectations.

To achieve this, we conducted a desktop review of internationally recognized sustainability standards, referencing both the 2021 Global Reporting Initiative (GRI) Standards and insights from our B Impact Assessment (BIA) results. This approach allowed us to establish a robust foundation for materiality assessment in our initial year of implementation, ensuring our methodology aligns with global best practices.

Through this process, we identified six (6) key sustainability topics across the EESG dimensions. These topics were selected based on:

- Their strategic relevance to our business
- The expectations of our key stakeholders
- Their potential impact on long-term value creation

The identification of these topics serves as the basis for prioritization and validation in the subsequent steps of our materiality assessment process.

STEP 2 PRIORITISATION

During the prioritization phase, we engaged key stakeholders through survey-based assessments to determine the relative importance of each sustainability topic. Respondents were asked to evaluate each topic based on the following dimensions:

- Significance of the organization's sustainability impacts: How much the topic affects Bio Life Neutraceuticals' ability to operate sustainably and responsibly.
- Influence on stakeholder assessments and decisions: The extent to which the topic influences stakeholder perceptions, decisions, and expectations regarding our sustainability performance.

The survey findings were plotted on a Materiality Matrix, categorizing sustainability topics into three priority levels based on their significance and influence:

- Low Priority: 0% - 33%
- Medium Priority: 34% - 66%
- High Priority: 67% - 100%

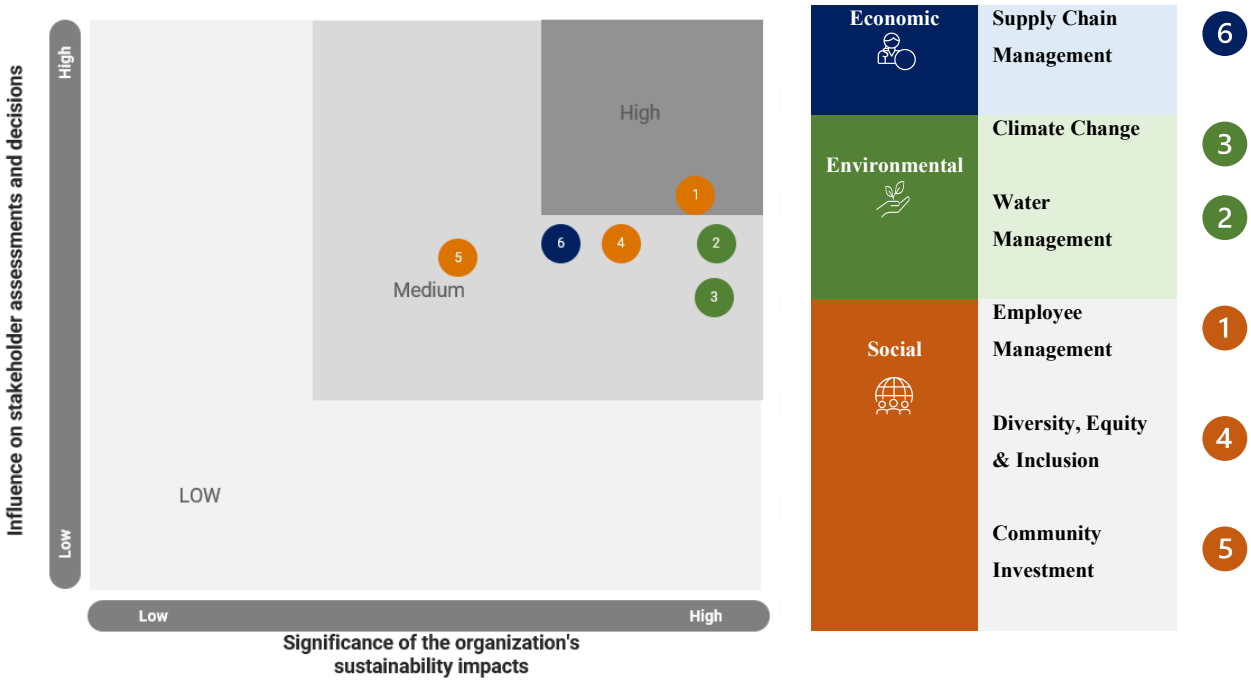
From the assessment, three sustainability matters emerged as High Priority, requiring continuous attention and integration into our core sustainability strategy:

- Employee Management

Additionally, three topics were categorized as Medium Priority, indicating that they require close monitoring and strategic interventions:

- Water Management
- Community Investment

STEP 1 IDENTIFICATION
• Supply Chain Management • Diversity, Equity & Inclusion (DEI) • Climate Change
STEP 3 VALIDATION
The final phase involved validating the Materiality Matrix results to ensure alignment with Bio Life Neutraceuticals' sustainability commitments and long-term business objectives. Senior management conducted a thorough review of the materiality findings, confirming the strategic importance of high-priority topics and identifying potential risks and opportunities. From this validation, it was determined that: • Climate Change, Employee Management, and Water Management are high priority sustainability topics, requiring continuous action. • Supply Chain Management, Community Investment, and DEI are medium priority require regular monitoring and strategic interventions.



The results of our materiality assessment emphasize the importance of Employee Management, making it our highest priority sustainability matter. As a core element of our sustainability strategy, we will strengthen employee well-being initiatives, enhance career development programs, and foster a more inclusive workplace through diversity, equity, and inclusion (DEI) initiatives. Additionally, workplace safety will remain a key focus, ensuring that all employees benefit from a safe, supportive, and growth-oriented work environment.

Water Management is also a critical concern, and we will focus on improving water efficiency measures across our operations. We aim to implement sustainable wastewater treatment programs and explore water recycling solutions to minimize our environmental impact. At the same time, Community Investment will be further integrated into our corporate social responsibility (CSR) initiatives, as we work to support local communities through programs focused on education, healthcare, and economic empowerment.

Ensuring a sustainable and ethical supply chain remains a priority, with Supply Chain Management being identified as a medium-priority sustainability issue. Moving forward, we will enhance supplier ESG assessments to ensure compliance with sustainability standards while strengthening transparency and ethical sourcing practices. Diversity, Equity & Inclusion (DEI) is also an integral part of our sustainability commitments, and we will continue to promote inclusive hiring policies, provide equal career growth opportunities, and raise awareness through DEI-focused training initiatives.

While Climate Change was categorized as a medium priority, we recognize its long-term significance to our business and stakeholders. We will enhance our carbon footprint reduction initiatives, promote energy efficiency, and explore renewable energy solutions to mitigate climate risks. By integrating climate-conscious decision-making into our operations, we aim to contribute to global climate resilience efforts while strengthening our own sustainability performance.

Bio Life Neutraceuticals Sdn Bhd is committed to continuous engagement with stakeholders and will periodically reassess our material sustainability matters to ensure alignment with evolving expectations and global best practices.

Through robust sustainability strategies and transparent ESG reporting, we aim to reinforce our commitment to building resilient governance structures, fostering social well-being, protecting the environment, and driving long-term economic value.

Potential Risks, Opportunities and Impacts Assessment

Following our assessment of Economic, Environmental, Social, and Governance (EESG) Risks, Opportunities, and Impacts, we have gained deeper insights into how these factors could potentially affect our business in the long term. Recognizing the significance of sustainability performance in driving resilience and value creation, we are committed to progressively improving our EESG performance in alignment with global best practices.

As this is our first year of sustainability reporting, we acknowledge that we are at the beginning of our journey and have substantial room for growth. Our B Impact Assessment (BIA) score currently stands at 32, which is below the threshold required for B Corp Certification. While we are not yet at a certifiable level, this assessment serves as a valuable benchmarking tool, providing clear areas for enhancement.

Category	Current Score	Potential Risks	Opportunities for Improvement	Potential Impact if Addressed
Governance				
Governance	2.4/20	- Lack of formal sustainability mission and policies. - Weak stakeholder engagement mechanisms. - Limited ethics and transparency policies.	- Establish a formal sustainability governance framework. - Strengthen ethics policies (Code of Conduct, whistleblower protection). - Increase	- Enhanced corporate credibility and stakeholder trust. - Reduced governance-related risks (e.g., corruption, compliance issues). - Improved ESG disclosure for investors.

Category	Current Score	Potential Risks	Opportunities for Improvement	Potential Impact if Addressed
			transparency through public reporting.	
Social				
Workers	20.0/40	- Limited structured career development opportunities. - No comprehensive health and well-being programs. - Weak employee engagement mechanisms.	- Implement structured career advancement programs. - Expand health benefits (mental health support, wellness initiatives). - Conduct regular employee satisfaction surveys.	- Higher employee retention and productivity. - Improved work culture and employer branding. - Increased compliance with labor and fair wage standards.
Community	7.5/40	- No formal Corporate Social Responsibility (CSR) strategy. - Weak supplier diversity and engagement. - No structured local community investments.	- Develop and implement a CSR program with community partnerships. - Prioritize local and ethical sourcing. - Set measurable targets for community impact.	- Strengthened community relations and brand reputation. - Increased supply chain resilience and local economic contribution. - Better alignment with social sustainability standards and the like (GRI, SDGs).
Customers	0.8/5	- Lack of customer impact measurement. - No ethical marketing and product transparency policies. - No structured customer feedback mechanisms.	- Develop an Ethical Marketing Policy for transparent product claims. - Implement customer satisfaction tracking systems. - Enhance product sustainability and safety certifications.	- Increased customer trust and loyalty. - Stronger market positioning in the sustainable wellness industry. - Higher revenue potential through ethical branding.
Environmental				
Environment	1.1/45	- No environmental management system (EMS). - High carbon footprint with no reduction targets. - Lack of sustainable procurement practices.	- Implement ISO 14001-aligned EMS. - Set carbon reduction and energy efficiency targets. - Introduce sustainable packaging strategies.	- Lower operational costs through energy savings. - Improved compliance with environmental regulations. - Stronger positioning for green product certification.

Category	Current Score	Potential Risks	Opportunities for Improvement	Potential Impact if Addressed
Economic				
Supply Chain Management	N/A (Not yet assessed)	- Limited supplier sustainability policies.		- Limited supplier sustainability policies.

While we recognize the challenges ahead, this initial assessment marks a crucial step toward embedding sustainability as a core component of our corporate strategy. Through continuous improvement and strategic planning, we aim to strengthen our EESG performance and long-term business sustainability.

Stakeholder Prioritisation

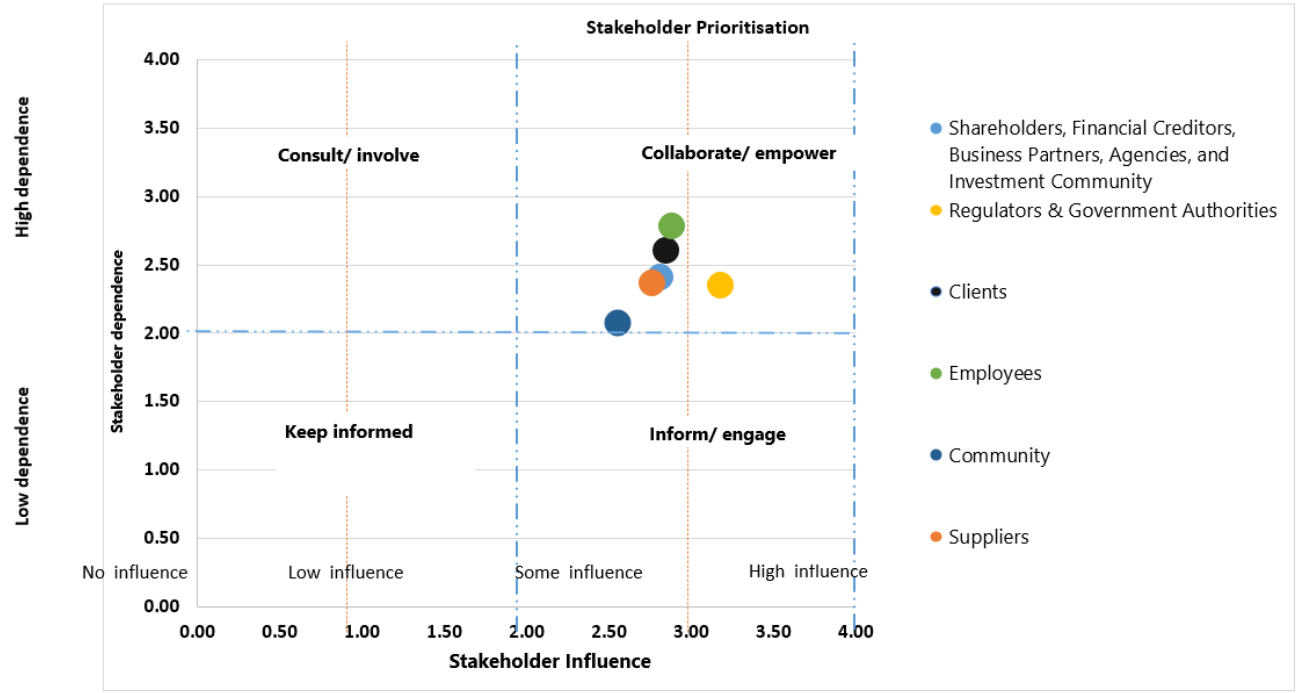
At Bio Life Neutraceuticals Sdn Bhd, we recognize that stakeholder prioritization is essential in ensuring meaningful engagement and alignment between business objectives and sustainability commitments. By understanding the influence of stakeholders on our operations and their level of dependence on our business, we can develop tailored engagement strategies that drive collaboration, transparency, and long-term value creation.

In FY2024, we conducted a stakeholder prioritization analysis to categorize our stakeholders based on their degree of influence and dependency. This process was informed by:

- A simple materiality survey, which received responses from internal and external stakeholders.
- Internal engagement sessions to align sustainability priorities with business strategy.

Stakeholder Prioritization Insights

The results indicate that all key stakeholders fall within the "Collaborate/Empower" quadrant, meaning they exhibit both high influence on business decisions and high dependence on our company's operations. This prioritization highlights the need for active engagement, transparent communication, and strategic collaboration to meet their expectations and drive sustainability progress.



The Stakeholder Influence-Dependence Matrix serves as a decision-making tool to help us refine our engagement strategies based on the relative importance of each stakeholder.

Stakeholder Engagement

Engaging with our stakeholders is fundamental to our sustainability strategy. By maintaining continuous and inclusive dialogues with key groups—we gain valuable insights that inform our decision-making processes. This collaborative approach enables us to address industry challenges effectively and adapt to the evolving landscape.

Through proactive stakeholder engagement, we identify areas where we can make the most significant impact and uncover opportunities for improvement. This ongoing interaction ensures that our sustainability initiatives are aligned with stakeholder expectations and contribute to our overarching goal of sustainable growth and operational excellence.

Stakeholders	Why They Matter	Their Key Needs & Expectations	Our Response	Level of Engagement	Engagement Platforms
Shareholders, Financial Creditors, Business Partners, Agencies, and Investment Community	They provide financial resources, strategic partnerships, and investment needed for business growth and sustainability.	Transparent annual report with EESG disclosures, strong governance and sustainable business practices.	Enhancing sustainability disclosures, ensuring financial transparency, and aligning with global ESG frameworks.	Collaborate/ Empower	Annual reports, investor briefings.

Stakeholders	Why They Matter	Their Key Needs & Expectations	Our Response	Level of Engagement	Engagement Platforms
Regulators & Government Authorities	They establish the regulatory framework, policies, and compliance requirements that impact our operations.	Regulatory compliance, adherence to industry standards, environmental responsibility, and ethical business conduct.	Proactively aligning business operations with regulatory standards, engaging in policy discussions, and ensuring compliance.	Collaborate/ Empower	- Regulatory filings - Compliance audits - Volunteering activities
Clients	They drive demand for our products and services, shaping market positioning and reputation.	High-quality sustainable products, ethical business practices, clear product information, and excellent customer service.	Developing ethical marketing practices, enhancing customer service, and innovating sustainable product offerings.	Collaborate/ Empower	- Engagements through emails, phone calls, surveys or other means - Promotional roadshows - Online platforms or websites
Employees	They are the backbone of our operations, influencing productivity, innovation, and corporate culture.	Fair wages, employee well-being, career development opportunities, workplace safety, and inclusivity.	Providing career development programs, improving workplace well-being initiatives, and fostering inclusivity.	Collaborate/ Empower	- internal training programs - performance reviews - Meetings - workplace well-being initiatives
Community	They contribute to our social license to operate, public perception, and CSR impact.	CSR initiatives, local economic contribution, environmental stewardship, and community engagement.	Expanding CSR programs, engaging in community development projects, and promoting environmental sustainability.	Collaborate/ Empower	- Engagements through emails - Donations - Volunteering activities

Stakeholders	Why They Matter	Their Key Needs & Expectations	Our Response	Level of Engagement	Engagement Platforms
Suppliers	Our activities and operations depend on the products and services delivered by our vendors and suppliers, whose resources, materials and expertise improves our ability to meet our business resilience objectives.	Sustainable sourcing, fair trade, and long-term business relationships.	Implementing responsible sourcing policies, providing supplier ESG training, and fostering ethical procurement practices.	Collaborate/ Empower	- Engagements through emails, phone calls, surveys or other means

ECONOMIC

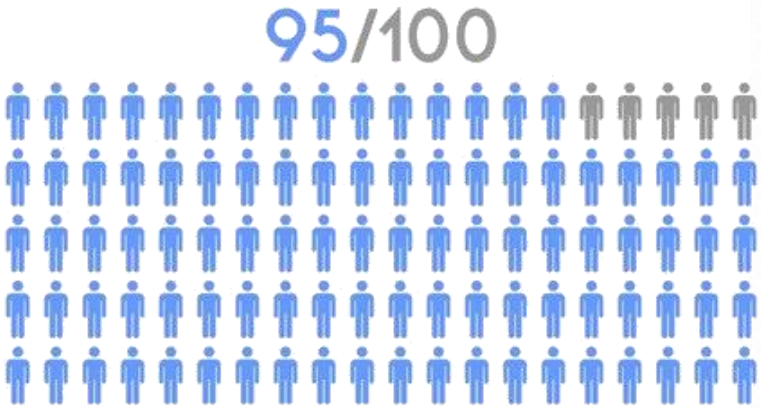
HIGHLIGHTS

Supply Chain Management

Collaborate with

57

Active Local Suppliers to Ensure a Sustainable Supply Chain Management



Local Suppliers in FY 2024

Value Spent

on Local Supplier

With a strong foundation rooted in decades of industry expertise, Bio Life Neutraceuticals Sdn Bhd remains manufacturer in the Pharmaceuticals & Nutraceuticals sectors, poised for continued growth and innovation in the region.

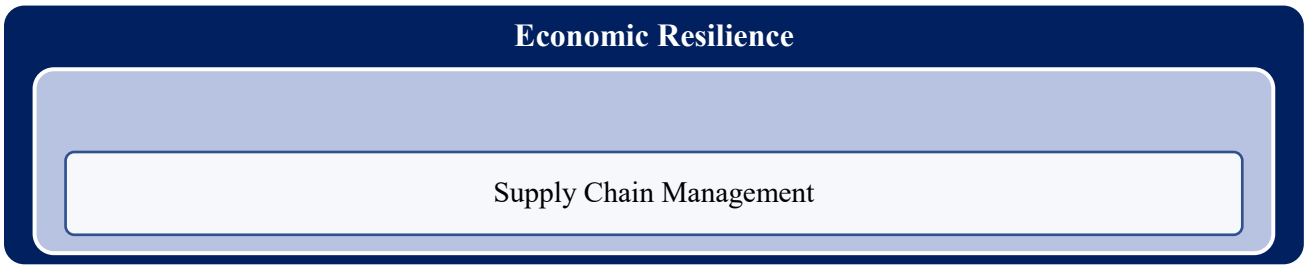
As a local industry player, we recognize our responsibility in upholding corporate governance throughout our operations and supply chain. Our commitment to responsible decision-making and sustainability is integral to maintaining strong business fundamentals. We are deeply aware of the influence we wield in these sectors and are dedicated to conducting business with the utmost integrity.

In 2024, Bio Life Neutraceuticals Sdn Bhd keep on exploring new opportunities to improve its financial health with planning with strategic move to revitalize the company's direction.

Additionally, Bio Life Neutraceuticals Sdn Bhd has been taking efforts in various new health and nutraceutical products development together with business partner and vendors in order to meet the market and client demand, aiming to bolster future revenue streams. The company's efforts to enhance operational efficiency and secure new contracts are part of our strategy to navigate the challenging economic landscape.

Bio Life Neutraceuticals Sdn Bhd's proactive to achieving economic stability and growth in the coming years.

Supply Chain Management



Why Is It Important
Supply chain management is integral to Bio Life Neutraceuticals Sdn Bhd's commitment to sustainability, product quality, and ethical business practices. A well-structured supply chain ensures product safety, regulatory compliance, and resilience against disruptions while contributing to economic growth and environmental responsibility. Prioritizing responsible sourcing and local supplier engagement minimizes our carbon footprint, enhances traceability, and strengthens partnerships with stakeholders.

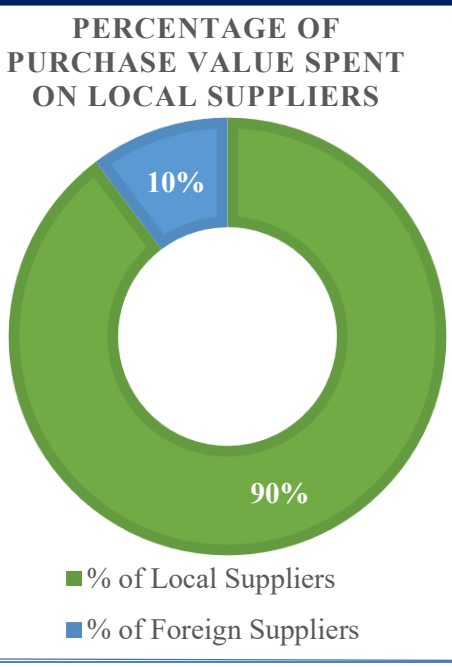
Our Approach

Bio Life Neutraceuticals Sdn Bhd adopts a structured, transparent, and sustainability-driven approach to supply chain management, ensuring consistency, safety, and compliance at every stage of our local and overseas market operations.

- Sustainable Sourcing: We partner with certified and reputable suppliers to procure high-quality raw materials, prioritizing local suppliers where possible to support economic growth and reduce carbon emissions.
- Supplier Due Diligence: All suppliers undergo a rigorous assessment process, which includes evaluating their sustainability practices, regulatory compliance, and ethical standards.

We prioritize local supplier engagement as a key component of our sustainable procurement strategy. In FY2024, 90% of our total procurement spending was directed towards local suppliers, reinforcing our commitment to supporting local businesses and enhancing supply chain resilience.

By sourcing domestically, we contribute to the local economy, improve supply chain transparency, and reduce emissions associated with long-distance transportation. This approach aligns with our sustainability goals by fostering operational efficiency and long-term relationships with responsible suppliers. We remain committed to maintaining a high proportion of local spending, ensuring that our procurement practices continue to benefit local suppliers and drive sustainable economic growth.

Performance	
GRI 204-1 Proportion of spending on local suppliers	

ENVIRONMENT

HIGHLIGHTS

Climate Change

Renewable Energy Contribution – NEM 3.0 NOVA

1.11069 tCO_2e

Water Management

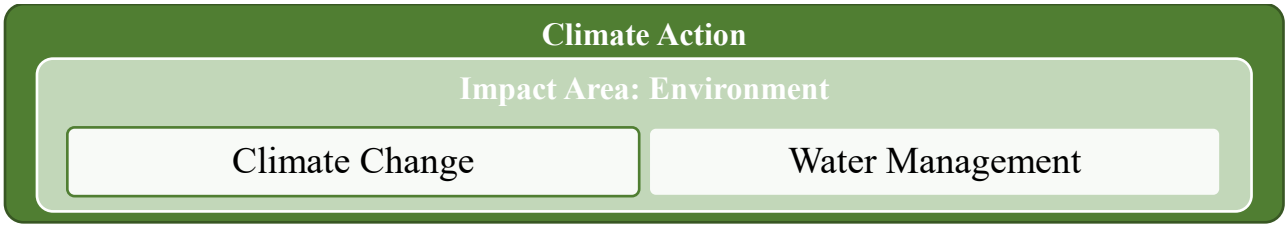
First Year of Assessment on Water Footprint

Volume:

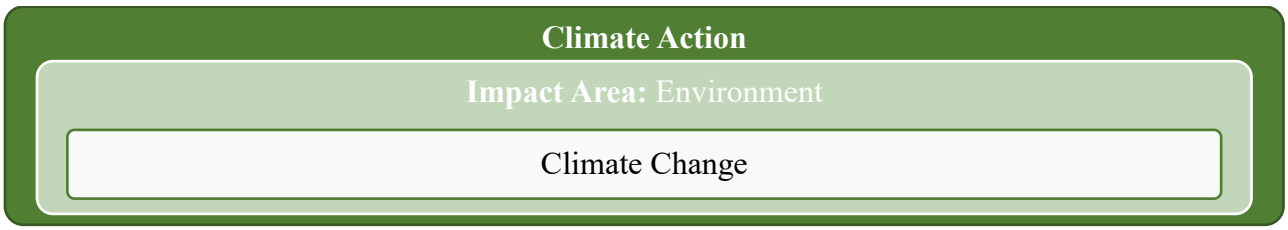
1.657 ML

of water sourced from municipal

At Bio Life Neutraceuticals Sdn Bhd, we recognize our critical responsibility in safeguarding the environment and the ecosystems that support our industry. As one of the players in Nutraceuticals and Pharmaceutical sector, we are committed to sustainable practices that minimize our environmental footprint and promote resource conservation.



Climate Change



Why Is It Important

At Bio Life Neutraceuticals Sdn Bhd, addressing climate change and reducing greenhouse gas emissions is a core component of our long-term sustainability strategy and environmental responsibility.

Our Approach

In alignment with our sustainability objectives, Bio Life Neutraceuticals Sdn Bhd has implemented a comprehensive strategy to manage and reduce emissions within our operations:

- Stakeholder Engagement: We actively engage with clients, suppliers, and communities to promote sustainability awareness and collaborate on initiatives that drive environmental stewardship.

By embedding these practices into our operations, Bio Life Neutraceuticals Sdn Bhd reinforces its dedication to reducing emissions and combating climate change, ensuring our business contributes positively to global sustainability efforts.

In FY2024, our total Scope 1 emissions for the reporting year amounted to 12.22 tCO_2e, primarily from mobile combustion source. Our Scope 2 emissions, generated from purchased electricity consumption, totaled 72.20 tCO_2e, which is equivalent to 335,811.6 MJ. This reflects our ongoing efforts to monitor and optimize energy usage while integrating renewable energy sources into our operational framework. These emissions are derived from grid electricity sourced from Malaysia's national energy provider, Tenaga Nasional Berhad (TNB), which operates on a mixed energy portfolio including fossil fuel and renewable sources.

- Renewable Energy Contribution – NEM 3.0 NOVA

As part of our commitment to reducing reliance on grid-based electricity and promoting renewable energy, we have adopted Net Energy Metering (NEM) 3.0 NOVA under Malaysia's renewable energy transition framework. Through this initiative, we have generated and exported 1.11069 tCO_2e worth

of solar electricity back to the national grid, effectively contributing to Malaysia's clean energy mix. While this exported energy does not directly offset our Scope 2 emissions under traditional GHG reporting methodologies, it demonstrates our role in supporting the national decarbonization strategy and reducing overall carbon intensity in the energy sector.

Climate Resilience and Future Strategy
To further enhance our climate action initiatives, Bio Life Neutraceuticals Sdn Bhd is committed to the following strategies:

- Expanding Solar Energy Utilization: Increasing on-site self-consumption of solar power to further reduce grid dependency and Scope 2 emissions.
- Energy Efficiency Measures: Implementing energy optimization projects, including LED lighting systems, high-efficiency manufacturing equipment, and smart energy management solutions.
- Carbon Accounting & Offsets: Exploring participation in renewable energy certificate (REC) programs together with ESG Solutions Sdn Bhd in the coming years.

By taking a proactive approach to climate change mitigation and adaptation, we aim to align our sustainability journey with national and international decarbonization targets. Our efforts in reducing fossil fuel reliance and increasing renewable energy integration underscore our commitment to corporate responsibility and a greener future.

Performance		
GRI 305-1 Direct (Scope 1) GHG Emissions (tCO2e)	**Mobile Combustion**	**12.22**
GRI 305-2 Indirect (Scope 2) GHG Emissions (tCO2e)	**Electricity**	**72.20**
	Solar	**1.11069**

Performance		
GRI 302-1 Energy Consumption within the Organisation	**Source of Non-renewable Energy**	**Megajoules (MJ)**
	Electricity	335,811.6

Water Management

Climate Action
Impact Area: Environment
Water Management

Why Is It Important
Responsible water management is integral to our commitment to environmental stewardship and sustainable resource utilization. In our roles within our sector, we recognize that efficient water

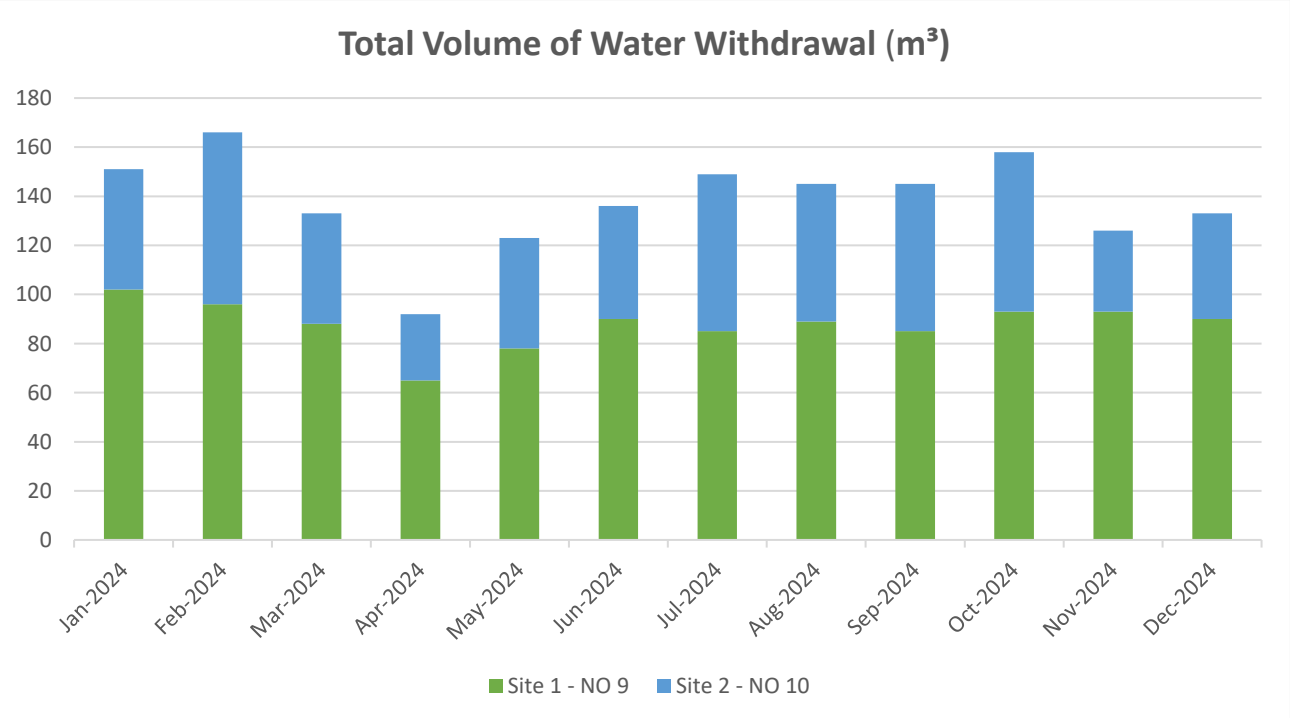
use not only conserves local water resources but also reduces our environmental footprint, supporting long-term sustainability and demonstrating our dedication to preserving essential natural resources for future generations.

Our Approach

We are committed to environmental conservation, with voluntary initiatives focused on reducing water consumption and minimizing our water footprint. Water management and quality are identified as medium-priority sustainability matters within Bio Life Neutraceuticals Sdn Bhd's materiality matrix. As part of our commitment, we continually manage and strive to reduce our corporate water footprint by improving our understanding of water consumption, promoting water reuse where feasible, and closely monitoring and reporting water usage and leaks.

Key Initiatives Include:

- Water Consumption Monitoring: Implementing systems to track water usage across all operations, enabling the identification of inefficiencies and areas for improvement.
- Leak Detection and Repair: Conducting regular inspections to promptly identify and address leaks, thereby minimizing water loss.
- Employee Engagement: Educating and involving employees in water conservation efforts to foster a culture of sustainability within the organization.
- By integrating these practices, Bio Life Neutraceuticals Sdn Bhd reinforces its dedication to responsible water management, ensuring that our operations in our business contribute positively to environmental conservation and the sustainable use of vital water resources.



Bio Life Neutraceuticals Sdn Bhd remains committed to responsible water management as part of our broader Environmental, Social, and Governance (ESG) strategy. As a company operating in the nutraceutical and health industries, we recognize the critical role water plays in both production

processes and facility operations. Ensuring efficient and sustainable water use is not just a regulatory necessity but a strategic priority in our sustainability commitments. This report details our 2024 water withdrawal, based on data extracted from AIR SELANGOR, measured in cubic meters (m^3) and converted into megaliters (ML) for standardized reporting in line with GRI 303: Water and Effluents disclosure requirements.

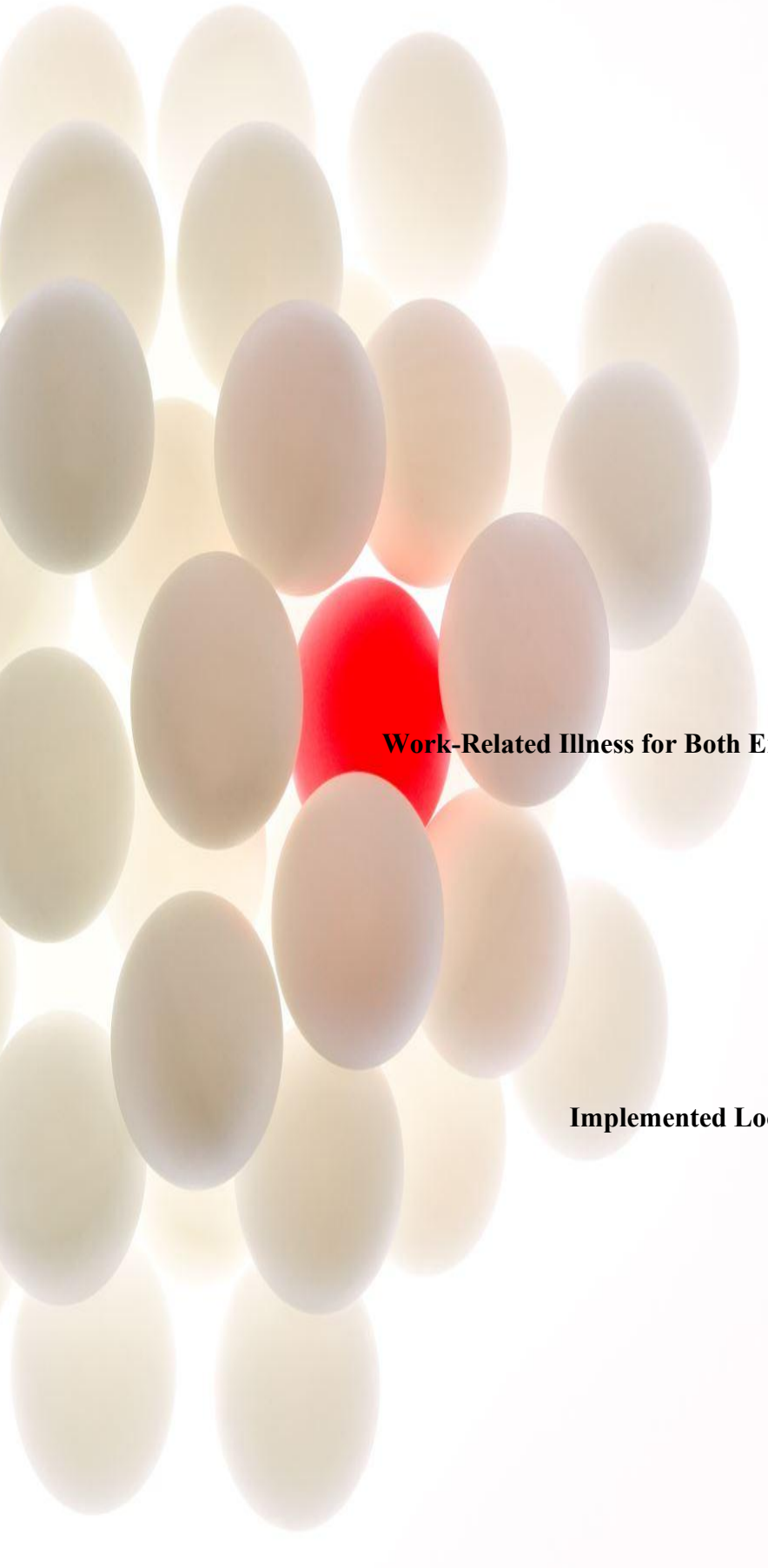
Throughout 2024, Bio Life Neutraceuticals recorded a total water withdrawal of 1,657 m^3, which is equivalent to 1.657 ML. Water withdrawal was distributed across two key operational sites: Site 1, our primary manufacturing facility, accounted for 1,054 m^3 (1.054 ML), contributing to approximately 64% of total consumption, while Site 2, which houses administrative and R&D activities, recorded a total withdrawal of 603 m^3 (0.603 ML), representing 36% of total usage. Monthly water withdrawal fluctuated in response to operational demands, with the highest recorded consumption in October 2024, reaching 158 m^3 (0.158 ML), and the lowest in April 2024, at 92 m^3 (0.092 ML). The monthly average withdrawal stood at approximately 138 m^3 (0.138 ML), reflecting operational stability with moderate seasonal variations.

A deeper analysis of water withdrawal trends indicates that mid-year consumption peaked as production output increased, while a slight decline in Q4 suggests the effectiveness of our ongoing water efficiency measures. The significant difference in withdrawal volumes between the two sites highlights the higher water intensity of manufacturing activities compared to administrative and research functions. This insight is instrumental in shaping our water conservation strategies, ensuring targeted interventions to maximize efficiency where usage is most concentrated.

Bio Life Neutraceuticals has implemented a range of water efficiency initiatives to enhance conservation efforts, minimize wastage, and ensure sustainable water use across all operations. Regular monitoring and leak detection protocols have been reinforced to swiftly identify and rectify inefficiencies, reducing unnecessary water loss. We have also introduced low-flow fixtures and optimized our cleaning processes, which have contributed to measurable reductions in water intensity. Additionally, we continue to engage employees in water-saving awareness programs, fostering a culture of conservation within the organization.

Looking ahead, we are committed to further reducing our water withdrawal intensity, setting an ambitious target of a 5% reduction over the next three years through water recycling, process optimization, and continued investments in conservation technology. Future initiatives include exploring rainwater harvesting systems for non-potable applications and integrating advanced filtration methods to enhance water reuse potential within our production processes.

Performance	
GRI 303-3 Water Withdrawal	In FY 2024, Bio Life Neutraceuticals Sdn Bhd withdrew 1.657 megalitres of water from local municipal supplies. There was no water withdrawn from other sources, and no additional data regarding water discharge or consumption was applicable for this reporting period.



SOCIAL

HIGHLIGHTS

Employee Management

ZERO

Work-Related Illness for Both Employees And Non-Employees This Year

Community Investment

Our operation has

100%

Implemented Local Community Engagement Programme

Employee Management

Why Is It Important

Safety is more than a policy—it is a core value embedded in our corporate culture and operational practices. Our unwavering commitment to creating a healthy, safe, and conducive workplace drives our efforts to prevent injuries, minimize workplace hazards, and cultivate a deeply embedded safety culture. A strong safety framework not only protects our workforce but also enhances operational efficiency, regulatory compliance, and stakeholder confidence, reinforcing our long-term sustainability objectives.

Our Approach

The safety and well-being of our employees, contractors, customers, and the communities in which we operate remain at the forefront of our sustainability strategy. Guided by our company Health, Safety, and Environment (HSE) Policy, we are committed to upholding the highest safety standards while fostering a culture of accountability and responsibility.

"Zero work-related ill health" is achieved through:

- Zero work-related ill health – Setting and maintaining zero work-related ill health case as a shared sustainability KPI for all executives, reinforcing our collective responsibility for workplace safety.

Commitment to Compliance & Continuous Improvement

In adherence to the Occupational Safety and Health Act 1994, our health and safety policies are regularly reviewed, updated, and benchmarked against industry best practices to ensure ongoing compliance and effectiveness. These policies are not just regulatory requirements but are deeply embedded into our daily operations, guiding every decision, process, and activity.

The health and safety of employees are of paramount importance to the company. In compliance with the Occupational Safety and Health Act 1994, we have health and safety policy in place to create a safe, pleasant and conducive working environment for the employees. The policy is regularly reviewed and updated to reflect the latest best practices in the industry.

In FY2024, we took a decisive step toward strengthening our safety culture by embedding zero work-related ill health case as a sustainability KPI for all executives. The data presented in this disclosure has been compiled in accordance with GRI 403: Occupational Health and Safety (2018) and follows industry best practices for workplace health monitoring. The methodology used for data collection includes internal health and safety records, medical reports, and workplace incident tracking systems. The reporting covers all employees and workers whose workplace is controlled by Bio Life Neutraceuticals Sdn Bhd, with a standardized approach for tracking and recording any potential work-related ill health cases. This initiative aligns with our long-term vision of fostering a safer, more resilient workforce, ensuring that every employee is actively engaged in creating and maintaining a culture of workplace safety and continuous improvement.

The company has identified a primary work-related hazards that could pose risks to employee health:

- Ergonomic Hazards: Employees performing tasks that involve prolonged standing, repetitive motions, and manual handling may experience musculoskeletal strain, fatigue, or discomfort.
  - Ergonomic Adjustments: Workstations and job tasks are regularly assessed, and ergonomic modifications (e.g., anti-fatigue mats, adjustable seating, proper lifting techniques) are introduced to minimize strain.
  - Workplace Awareness & Training: Employees receive periodic training on ergonomic best practices, stress management, and mental health awareness to foster a healthier work environment.

A strong commitment to workplace safety is at the heart of Bio Life Neutraceuticals Sdn Bhd's sustainability and operational strategy. We continuously uphold the highest standards of health and safety to protect our employees and maintain a secure work environment. By integrating compliance with occupational safety regulations, industry-leading practices, and ongoing training, we strengthen our culture of safety, well-being, and accountability.

Performance	
GRI 403-10 Work-related ill health	We achieved 0 work-related illness for both employees and non-employees this year.

Diversity, Equity & Inclusion

Why Is It Important
We are aware of the importance of diversity as part of Bio Life Neutraceuticals Sdn Bhd's sustainability approach, as it encourages innovation, improves decision-making, and strengthens our organizational culture. A diverse workforce brings a variety of perspectives, skills, and experiences, enabling us to better understand and serve the needs of our stakeholders. By promoting inclusivity and equal opportunities, regardless of race, gender, religion, or background, we create a workplace where all employees feel valued and empowered. Embracing diversity supports business performance and employee satisfaction while reflecting our commitment to social responsibility and ethical business practices, contributing to sustainable long-term growth.

Our Approach

Building a company that our clients trust and choose requires a deep understanding of the diverse and culturally rich societies we serve. At Bio Life Neutraceuticals Sdn Bhd, we embrace diversity and inclusion as fundamental pillars of our corporate culture, ensuring that every team member feels valued, respected, and empowered to thrive.

We are committed to cultivating a workplace that celebrates differences and promotes equal opportunities, fostering an environment where individuals can excel free from bias or discrimination. Regardless of race, religion, age, nationality, gender, political beliefs, marital status, disability, or any other personal characteristics, we uphold a strict non-discrimination policy embedded in our employment practices.

By actively recruiting talent from diverse backgrounds and embracing a wide range of perspectives and experiences, we not only strengthen our internal culture but also enhance our ability to serve our diverse customer base more effectively. A workforce that reflects the communities we operate in allows us to drive innovation, create meaningful connections, and deliver better solutions to our stakeholders.

This structured approach to workforce segmentation allows us to track representation, measure inclusion efforts, and implement targeted development programs that drive equitable career progression. The following table outlines our employee categories and commitment to DEI, ensuring that our workplace remains fair, inclusive, and representative of the communities we serve.

Employee Category	Definition	Examples in Bio Life Neutraceuticals Sdn Bhd	Our Future Diversity, Equity & Inclusion (DEI) Commitment
Top Management	Employees at the highest leadership level responsible for strategic decision-making, governance, and long-term planning.	- Managing Director - Executive Directors - Chief Executive Officer (CEO)	Leadership Diversity: Commitment to increasing gender, age, and cultural diversity at the highest levels of decision-making. Adheres to GRI 405 (Diversity & Equal Opportunity).
Senior Management	Executives responsible for executing the company's strategic	- General Managers - Heads of Business Units - Directors	Inclusive Leadership Development: Focus on gender representation and succession

	vision and overseeing business operations.	- Other key decision-makers reporting directly to Top Management	planning to ensure equitable career growth.
Middle Management	Employees managing departmental operations, ensuring alignment with corporate strategies, and overseeing teams.	- Department Heads - Managers (HR, Finance, Operations, Plant Manager, etc.) - Senior Supervisors	Equitable Talent Progression: Development programs to support underrepresented groups in leadership pathways. Aligns with SDG 5 (Gender Equality) and SDG 10 (Reduced Inequalities).
Executive-Level Employees	Professionals handling daily operational, technical, and administrative tasks requiring specialized expertise.	- Engineers - Accountants - Marketing Executives - Sustainability Officers - Quality Control Specialists	Equal Opportunity Policies: Ensuring fair hiring and promotion processes, adhering to GRI 401 (Employment).
Non-Executive Employees	Employees performing routine and supportive tasks essential to company operations but do not involve decision-making.	- Administrative Staff - Technicians - Sales Assistants - Customer Service Representatives	Workplace Inclusion & Accessibility: Implementation of anti-discrimination policies in hiring and career development.
Skilled Workers	Employees with specialized technical skills who contribute to product manufacturing, safety, and operational efficiency.	- Machine Operators - Laboratory Staffs - IT Technicians - Electricians	Diversity in Technical Fields: Active promotion of vocational training for women and marginalized communities. Supports SDG 4 (Quality Education).
General Workers	Employees engaged in manual labor and basic operational tasks that require minimal technical skills but are crucial to daily operations.	- Factory Workers - Cleaners - Security Guards - Warehouse Staff	Ethical Labor Practices & Fair Wages: Commitment to worker safety, fair wages, and equal rights, ensuring compliance with ILO (International Labour Organization) Standards.

Community Investment

Why Is It Important

At Bio Life Neutraceuticals Sdn Bhd, we recognize that local community engagement is a cornerstone of sustainable development. By fostering strong relationships with the communities in which we operate, we contribute to their social and economic well-being, ensuring that our business growth is both inclusive and responsible. Meaningful engagement allows us to address critical social needs, support local economies, and create shared value through initiatives such as employment opportunities, educational programs, charitable contributions, and sustainability-driven projects.

Beyond fulfilling our corporate responsibility, our commitment to local communities strengthens our corporate reputation, enhances stakeholder trust, and reinforces long-term business sustainability. By aligning our operations with the needs of the communities we serve, we cultivate goodwill, mutual respect, and resilience, ensuring that our impact extends far beyond business performance.

Our Approach

We are committed to driving positive social impact through purposeful community investment. Across all regions where we operate, we actively implement programs that strengthen relationships, promote community well-being, and contribute to sustainable development.

Education remains a fundamental pillar of our initiatives, as we believe in empowering the younger generation, shaping future leaders, and fostering long-term societal progress. By engaging our internal stakeholders and encouraging both internal and external stakeholders to participate in the pay-it-forward program, we ensure the effectiveness of the initiative while enabling participants to learn how to continue promoting similar community investment programs in perpetuity.

Our approach to community investment has evolved over the years, reflecting our unwavering commitment to sustainability while ensuring that our actions today do not compromise the needs of future generations. By integrating socioeconomic upliftment into our business strategy, we reaffirm our dedication to building a more equitable, resilient, and sustainable future for all.

In FY2024, we organized a Charity Night to promote the pay-it-forward concept within the community, raising awareness during Chinese New Year. We actively engaged with our stakeholders and business partners, encouraging donations to Pertubuhan Kebajikan Warga Tua “Anning”, as well as other underprivileged groups, including poor students, elderly individuals, and orphans.

This program underscores our ongoing dedication to driving meaningful social impact through stakeholder engagement, education, and financial empowerment. Our goal is to ensure that both internal and external stakeholders contribute collectively to community investment, particularly for marginalized groups, as part of our collaborative sustainability efforts.

These initiatives align with GRI 413-1 (Operations with Local Community Engagement, Impact Assessments, and Development Programs), reflecting our strategic efforts in fostering inclusive community development. By structuring our engagement through impact assessments and sustainable initiatives, we ensure that our investments drive long-term value for the communities we serve.

By taking a proactive approach to climate change mitigation and adaptation, we aim to align our sustainability journey with national and international decarbonization targets. Our efforts in reducing fossil fuel reliance and increasing renewable energy integration underscore our commitment to corporate responsibility and a greener future.

Performance	
GRI 413-1 Operations with local community engagement, impact assessments, and development programmes	100% of our operations have implemented local community engagement and development programmes

Marketing and Labelling

Social Responsibilities

Impact Area: Customer

Marketing and Labelling

Why Is It Important

Accurate, transparent, and responsible marketing and labelling are essential for building consumer trust and ensuring compliance with regulatory standards. Proper labelling safeguards public health by preventing misinformation, ensuring product safety, and upholding ethical business practices. As a company committed to quality and sustainability, Bio Life Neutraceuticals Sdn Bhd adheres to Good Manufacturing Practice (GMP), HACCP, and Halal certification to guarantee the highest safety and ethical standards.

Our Approach

We adopt a structured, transparent, and sustainability-driven approach to marketing and labelling, ensuring consistency, safety, and compliance throughout product development, as reflected in our Local and Overseas Market Product Development Flow Charts.

- Stringent Quality Assurance: Every product undergoes rigorous quality control to meet local and international regulations.
- Regulatory Compliance: We adhere to GMP, HACCP, and Halal certification to maintain the highest safety standards.
- Sustainable Supply Chain: Partnering with certified suppliers, we prioritize local sourcing to support economic growth and minimize our carbon footprint.
- Transparent Labelling: Clear, accurate product information—including ingredients, safety guidelines, and certifications—empowers consumers to make informed purchasing decisions.

Key Manufacturing Capabilities

Bio Life specializes in the production of a wide range of nutraceutical products, utilizing state-of-the-art manufacturing facilities:

Sachets & Powder Blends	Capsules & Tablets	Soft Gel & Liquid Supplements	Teabags & Herbal Extracts

All production processes comply with GMP, HACCP (Hazard Analysis and Critical Control Points), and ISO 22000 (Food Safety Management Systems) standards.

Certifications & Regulatory Compliance

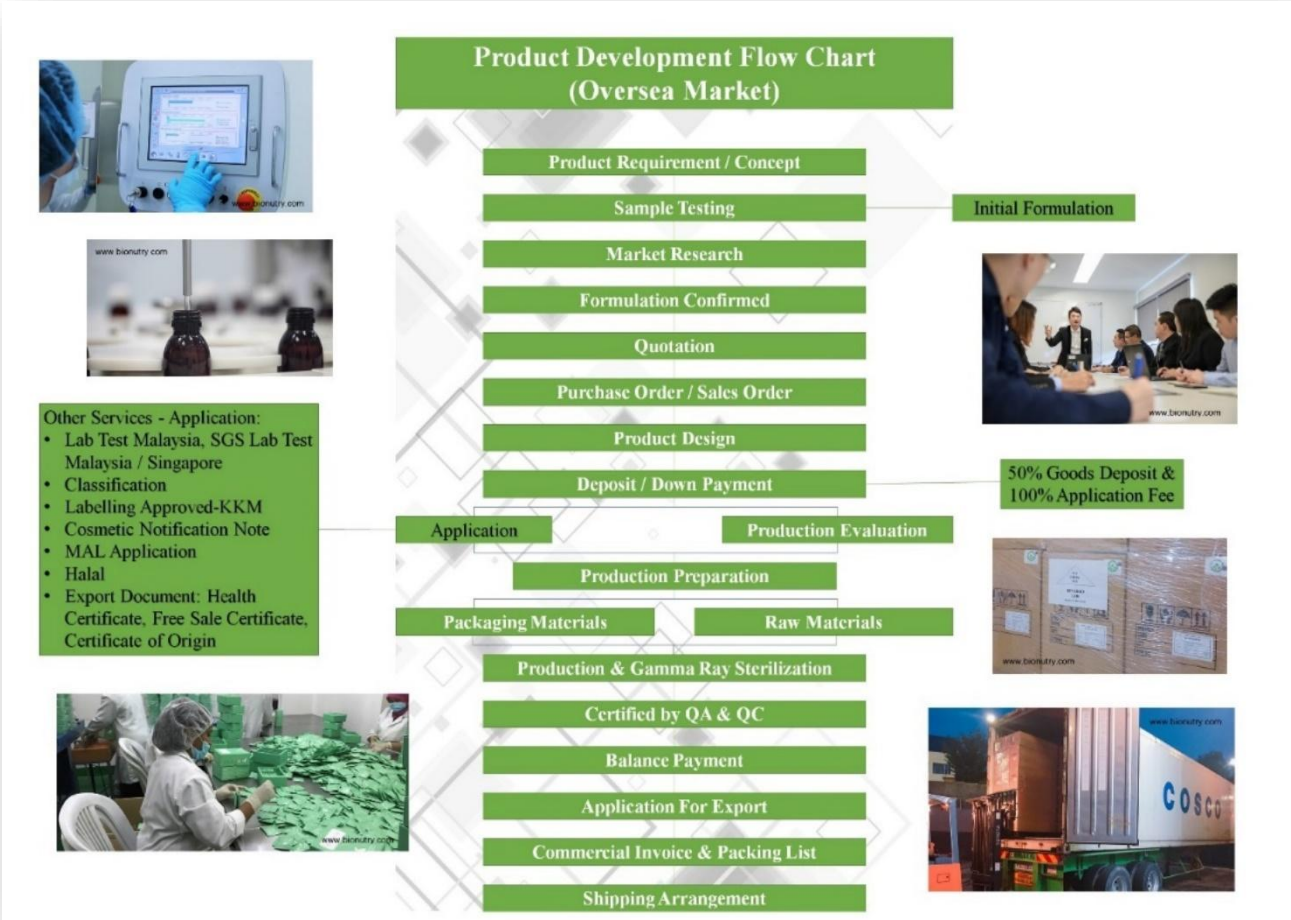
We uphold industry-leading standards to ensure product integrity, safety, and regulatory adherence:

- MOH GMP Certification (Ministry of Health)
- Intertek GMP Certification
- MOH Manufacturing License
- Product Registration & Classification Approvals (MAL, Notification Note)
- MYR 2,000,000 Product Liability Insurance Coverage
- Jakim Halal Certification
- Export Documentation: Certificate of Origin, Free Sale Certificate, Health Certificate

Our marketing and labelling approach aligns with strict compliance measures:

- Local Market: Ensuring regulatory approvals, labelling requirements, and Malaysian standards compliance before distribution.

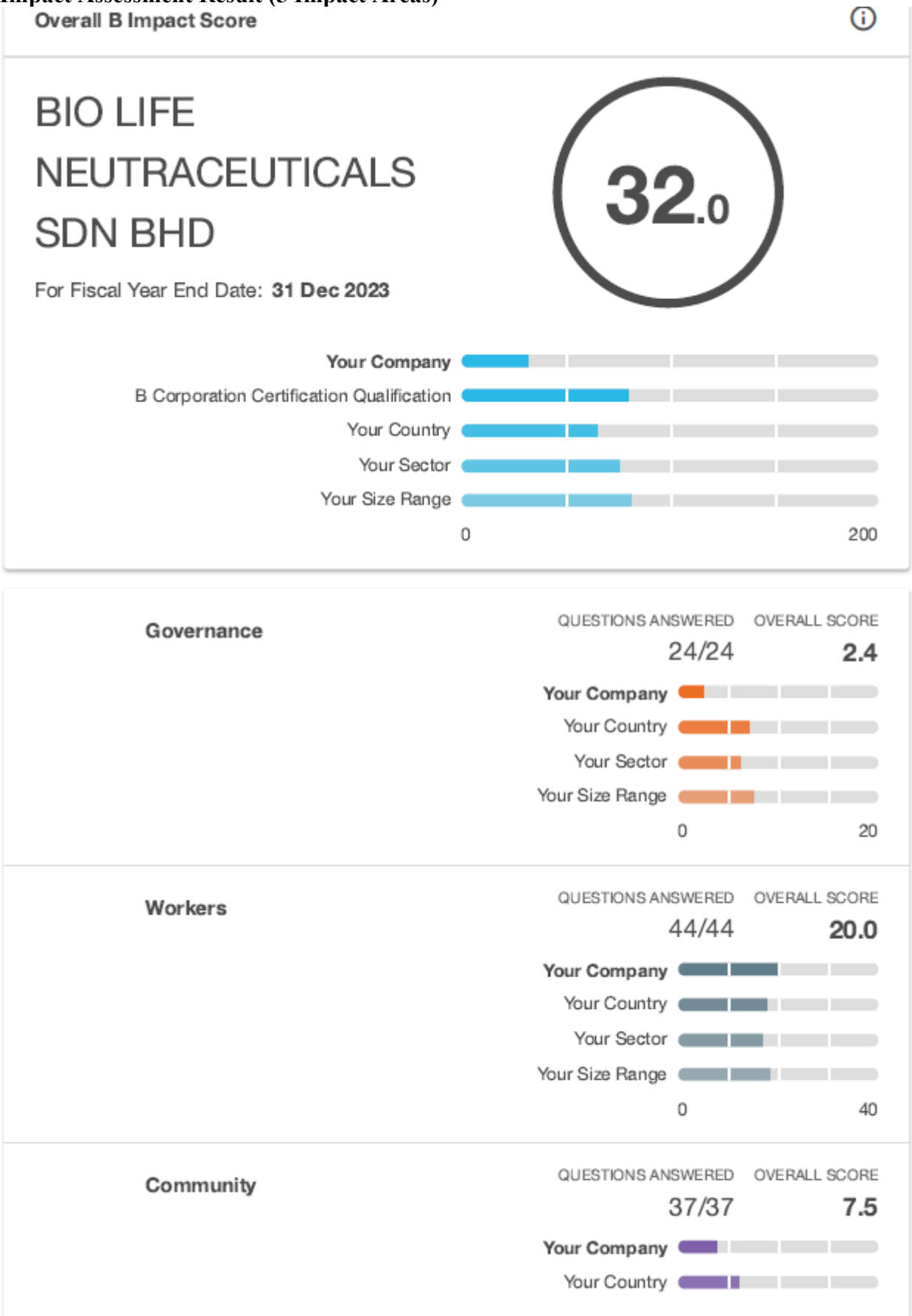
- Overseas Market: Adhering to global regulations, including Gamma Ray Sterilization, export documentation, and country-specific labelling compliance for seamless market entry.

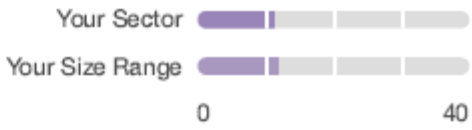


By embedding these rigorous controls into our product development processes, Bio Life Neutraceuticals Sdn Bhd remains committed to delivering safe, high-quality, and ethically marketed products that meet industry best practices and consumer expectations.

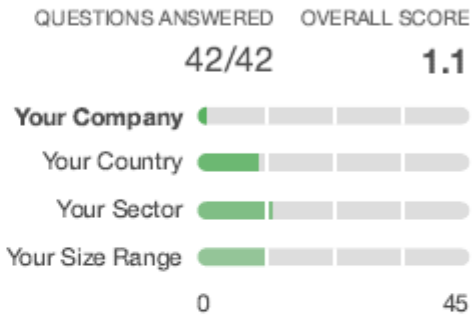
ADDITIONAL INFORMATION

B Impact Assessment Result (5 Impact Areas)

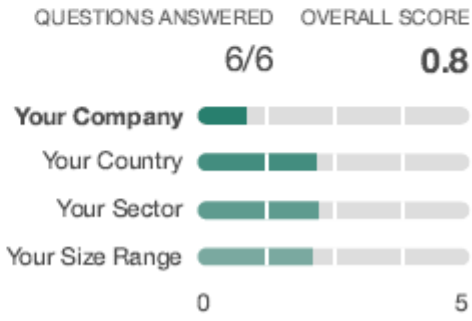




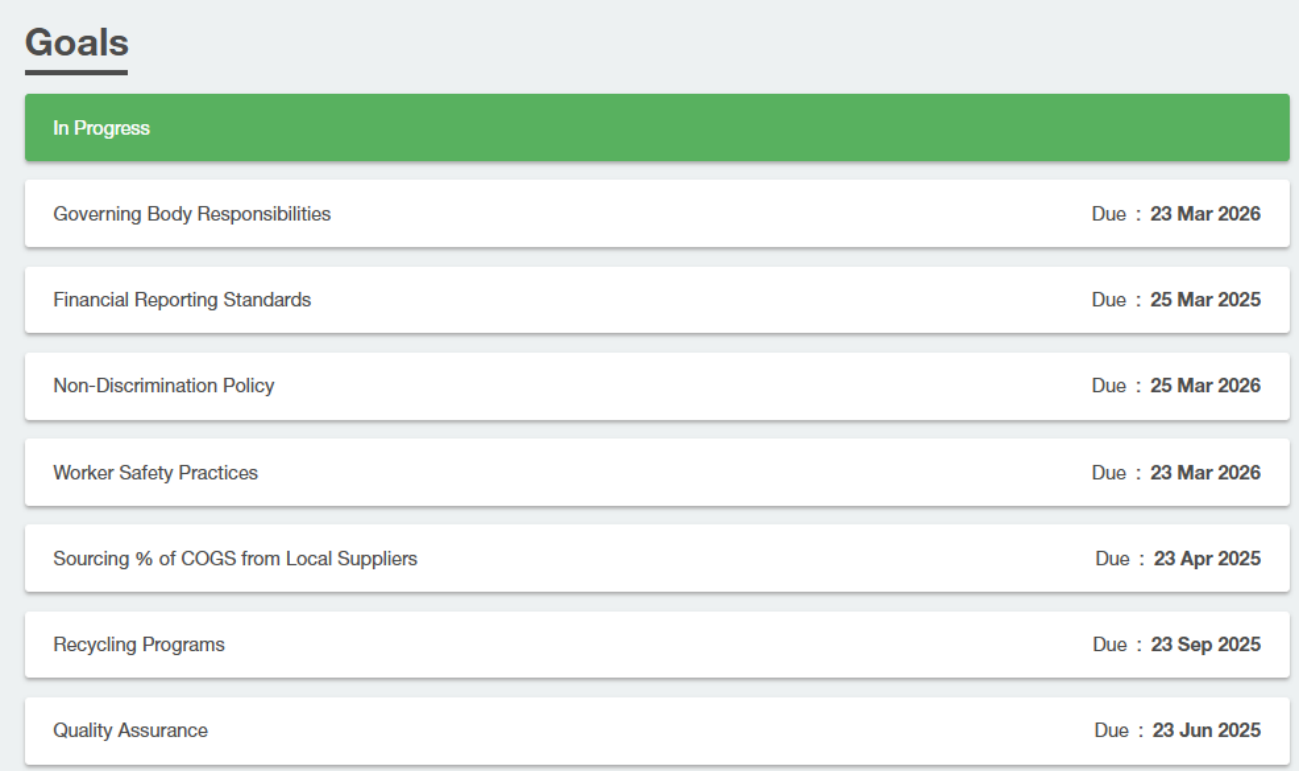
Environment



Customers



B Impact Assessment (Goal Setting)



B Impact Assessment (Goal Setting Progress)

Disclosure Item	Goal	Current Status	Progress
Governing Body Responsibilities	To ensure corporate governance structures incorporate sustainability into decision-making at the highest level.	We have established a Sustainability Governance Structure, which oversees strategic sustainability initiatives, sets corporate ESG targets, and integrates sustainability into our overall business strategy.	Completed
Financial Reporting Standards	To ensure compliance with local and international financial reporting standards	Our financial statements adhere to the Malaysian Private Entities Reporting Standards (MPERS), issued by the Malaysian Accounting Standards Board (MASB), ensuring financial transparency.	Completed
Non-Discrimination Policy	To develop a formal Non-Discrimination Policy covering key diversity, equity, and inclusion (DEI) aspects.	Currently drafting a policy that explicitly prohibits discrimination based on: • Gender • Race	Ongoing

		• Color • Disability • Sexual Orientation • Age	
Worker Safety Practices	To enhance workplace health and safety through policies and governance mechanisms.	Establishing written safety policies and procedures to prevent workplace accidents and injuries. Setting up a Worker Health and Safety Committee to monitor and enhance safety measures.	Ongoing
Sourcing % of COGS from Local Suppliers	To determine the local procurement contribution and ensure that at least 30% of the cost of goods sold (COGS) is sourced from local suppliers, supporting economic growth, supply chain resilience, and reducing carbon footprint from logistics.	90% of our procurement spending is allocated to local suppliers, significantly surpassing the 30% COGS target.	Completed
Recycling Programs	To reduce landfill waste through internal recycling initiatives.	Implementing a waste separation and recycling program within warehouse and factory operations. Procuring clearly marked recycling bins to improve waste segregation. Conducting employee awareness campaigns on proper recycling practices.	Ongoing
Quality Assurance	To ensure product quality through third-party verification	Products undergo independent lab testing before market release. Engaging SGS (a globally recognized certification body) for third-party quality assurance statements.	Completed

Sustainability Performance Summary (GRI Related Disclosure)

Economic	Disclosure	UOM	FY2024
Material Topic: Supply Chain Management			
GRI 204-1 Proportion of spending on local suppliers	**Percentage of purchase value spent on local suppliers**	**%**	**90**
Environmental	**Disclosure**	**UOM**	**FY2024**
Material Topic: Energy Management			
GRI 302-1 Energy consumption within the organisation	**Total energy consumption within the organisation**	**MJ**	**335,811.6**
	• Electricity	MJ	335,811.6
	Total Direct GHG emissions (equivalent)	**MTCO2e**	**12.22**
GRI 305-1 Direct (Scope 1) GHG emissions (tCO2e)	Direct (Scope 1) GHG emissions (tCO2e)		
	• Fossil Fuel Consumption	MTCO2e	12.22
GRI 305-2 Indirect (Scope 2) GHG emissions (tCO2e)	**Total Indirect GHG emissions (equivalent)**	**MTCO2e**	**72.20**
	Indirect (Scope 2) GHG emissions (tCO2e)		
	• Electricity	MTCO2e	72.20
Material Topic: Water Management			
GRI 303-3 Water withdrawal by source	**Total volume of water withdrawal**	**ML**	**1.657**
	• Municipal water supplies or other water utilities	ML	1.657
Social	**Disclosure**	**UOM**	**FY2024**
Material Topic: Employee Management			
GRI 403-10 Work-related ill-injuries	**Employee recordable work-related ill health**	Case	**0**
	The number of fatalities as a result of work-related ill health	Case	0
	The number of cases of recordable work-related ill health		0
Material Topic: Community Investment			
GRI 413-1 Operations with local community engagement, impact assessments, and development programmes	**Percentage of operations with implemented local community engagement, impact assessment, or development programme**	**%**	**100**
Future Material Topic: Marketing and Labelling			
417-2 Incidents of non-compliance concerning product and service	**Total number of incidents of non-compliance with regulations and/or voluntary codes**	Case	**0**

information and labelling	**concerning product and service information and labelling**		
	Incidents of non-compliance with regulations resulting in a fine or penalty;		0
	Incidents of non-compliance with regulations resulting in a warning		0
	Incidents of non-compliance with voluntary codes.		0
417-3 Incidents of non-compliance concerning marketing communications	**Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship**	Case	**0**
	Incidents of non-compliance with regulations resulting in a fine or penalty;		0
	Incidents of non-compliance with regulations resulting in a warning		0
	Incidents of non-compliance with voluntary codes.		0

GRI content index

Statement of use	Bio Life Neutraceuticals Sdn Bhd has reported the information cited in this GRI content index for the period 1 January 2024 to 31 December 2024 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organizational details	Page 1
	2-2 Entities included in the organization's sustainability reporting	Page 1
	2-3 Reporting period, frequency and contact point	Page 2 - 3
	2-4 Restatements of information	-
	2-5 External assurance	Page 3
	2-6 Activities, value chain and other business relationships	Page 1
	2-7 Employees	Page 26 - 27
	2-8 Workers who are not employees	Page 26 - 27
	2-9 Governance structure and composition	Page 5 - 6
	2-10 Nomination and selection of the highest governance body	Page 5 - 6
	2-11 Chair of the highest governance body	Page 5 - 6
	2-12 Role of the highest governance body in overseeing the management of impacts	Page 5 - 6
	2-13 Delegation of responsibility for managing impacts	Page 5 - 6
	2-14 Role of the highest governance body in sustainability reporting	Page 5 - 6
	2-15 Conflicts of interest	-
	2-16 Communication of critical concerns	Page 3
	2-17 Collective knowledge of the highest governance body	Page 3
	2-18 Evaluation of the performance of the highest governance body	Page 3
	2-19 Remuneration policies	-
	2-20 Process to determine remuneration	-
	2-21 Annual total compensation ratio	-
	2-22 Statement on sustainable development strategy	Page 4
	2-23 Policy commitments	Page 34 - 35
	2-24 Embedding policy commitments	-
	2-25 Processes to remediate negative impacts	-
	2-26 Mechanisms for seeking advice and raising concerns	-
	2-27 Compliance with laws and regulations	Page 2, 29 – 30, 34

GRI STANDARD	DISCLOSURE	LOCATION
	2-28 Membership associations	-
	2-29 Approach to stakeholder engagement	Page 12 - 14
	2-30 Collective bargaining agreements	-
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Page 7 - 8
	3-2 List of material topics	Page 8
	3-3 Management of material topics	Page 16 - 31
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	-
	101-2 Management of biodiversity impacts	-
	101-3 Access and benefit-sharing	-
	101-4 Identification of biodiversity impacts	-
	101-5 Locations with biodiversity impacts	-
	101-6 Direct drivers of biodiversity loss	-
	101-7 Changes to the state of biodiversity	-
	101-8 Ecosystem services	-
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	-
	304-2 Significant impacts of activities, products and services on biodiversity	-
	304-3 Habitats protected or restored	-
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	-
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	-
	201-2 Financial implications and other risks and opportunities due to climate change	-
	201-3 Defined benefit plan obligations and other retirement plans	-
	201-4 Financial assistance received from government	-
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	-
	202-2 Proportion of senior management hired from the local community	-
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	-
	203-2 Significant indirect economic impacts	-
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Page 16 – 17, 36
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	-

GRI STANDARD	DISCLOSURE	LOCATION
	205-2 Communication and training about anti-corruption policies and procedures	-
	205-3 Confirmed incidents of corruption and actions taken	-
GRI 206: Anti-competitive Behaviour 2016	206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	-
GRI 207: Tax 2019	207-1 Approach to tax	-
	207-2 Tax governance, control, and risk management	-
	207-3 Stakeholder engagement and management of concerns related to tax	-
	207-4 Country-by-country reporting	-
GRI 301: Materials 2016	301-1 Materials used by weight or volume	-
	301-2 Recycled input materials used	-
	301-3 Reclaimed products and their packaging materials	-
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Page 19 – 20, 36
	302-2 Energy consumption outside of the organization	-
	302-3 Energy intensity	-
	302-4 Reduction of energy consumption	-
	302-5 Reductions in energy requirements of products and services	-
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	-
	303-2 Management of water discharge-related impacts	-
	303-3 Water withdrawal	Page 20 – 22, 36
	303-4 Water discharge	-
	303-5 Water consumption	-
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Page 19 - 20, 36
	305-2 Energy indirect (Scope 2) GHG emissions	Page 19 - 20, 36
	305-3 Other indirect (Scope 3) GHG emissions	-
	305-4 GHG emissions intensity	-
	305-5 Reduction of GHG emissions	-
	305-6 Emissions of ozone-depleting substances (ODS)	-
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-
GRI 306: Effluents and Waste 2016	306-3 Significant spills	-
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	-

GRI STANDARD	DISCLOSURE	LOCATION
	306-2 Management of significant waste-related impacts	-
	306-3 Waste generated	-
	306-4 Waste diverted from disposal	-
	306-5 Waste directed to disposal	-
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	-
	308-2 Negative environmental impacts in the supply chain and actions taken	-
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	-
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	-
	401-3 Parental leave	-
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	-
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	-
	403-2 Hazard identification, risk assessment, and incident investigation	-
	403-3 Occupational health services	-
	403-4 Worker participation, consultation, and communication on occupational health and safety	-
	403-5 Worker training on occupational health and safety	-
	403-6 Promotion of worker health	-
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	-
	403-8 Workers covered by an occupational health and safety management system	-
	403-9 Work-related injuries	-
	403-10 Work-related ill health	Page 24 – 25, 36
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	-
	404-2 Programs for upgrading employee skills and transition assistance programs	-
	404-3 Percentage of employees receiving regular performance and career development reviews	-
	405-1 Diversity of governance bodies and employees	-

GRI STANDARD	DISCLOSURE	LOCATION
GRI 405: Diversity and Equal Opportunity 2016	405-2 Ratio of basic salary and remuneration of women to men	-
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	-
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	-
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	-
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	-
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	-
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	-
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Page 27 – 29, 36
	413-2 Operations with significant actual and potential negative impacts on local communities	-
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	-
	414-2 Negative social impacts in the supply chain and actions taken	-
GRI 415: Public Policy 2016	415-1 Political contributions	-
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	-
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	-
GRI 417: Marketing and Labelling 2016	417-1 Requirements for product and service information and labelling	Page 29 – 31
	417-2 Incidents of non-compliance concerning product and service information and labelling	Page 29 – 31, 36 - 37
	417-3 Incidents of non-compliance concerning marketing communications	Page 29 – 31, 37
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	-